

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION
www.flmb.usrcourts.gov

In re:

Ingersoll Financial, LLC

Debtor.

Case No.: 6:17-bk-07077-KSJ
Chapter 11

**DEBTOR'S OBJECTION TO CLAIM
NO 154 FILED BY BRANDFORD H.R. HARGROVE**

NOTICE OF OPPORTUNITY TO OBJECT AND FOR HEARING

Pursuant to Local Rule 2002-4, the Court will consider the relief requested in this paper without further notice or hearing unless a party in interest files a response within 30 days from the date set forth on the attached proof of service, plus an additional three days for service if any party was served by U.S. Mail.

If you object to the relief requested in this paper, you must file a response with the Clerk of the Court at George C. Young Federal Courthouse, 400 West Washington Street, Suite 5100, Orlando, FL 32801, and serve a copy on the movant's attorney, Frank M. Wolff, Frank Martin Wolff, P.A., 19 E. Central Blvd., Orlando, FL 32801 and any other appropriate persons within the time allowed. If you file and serve a response within the time permitted, the Court will either schedule and notify you of a hearing, or consider the response and grant or deny the relief requested without a hearing.

If you do not file a response within the time permitted, the Court will consider that you do not oppose the relief requested in the paper, will proceed to consider the paper without further notice or hearing, and may grant the relief requested.

Ingersoll Financial, LLC (the "Debtor"), objects to proof of claim number 154 (the "Claim") filed by Brandford H.R. Hargrove ("Hargrove") and states as follows:

1. Chapter 11 Case. On November 7, 2017, the Debtor filed this Chapter 11 case (the “Petition Date”).

2. Business of Debtor. Debtor is a Florida limited liability company formed February 27, 2012, with its office located at 2 South Orange Avenue, Suite 202, Orlando, FL 32801. The Debtor’s business has been to acquire distressed properties and re-sell them to the public.

3. Proof of Claim. On October 3, 2018, Hargrove filed claim number 15403 as a secured claim in this case in the amount of \$16,820.17 plus interest on the property located at 1656 50th Street East, Birmingham, Alabama 35208. The claim as filed includes:

Purchase of tax deed on 07/15/16	\$5,775.50	
Interest on purchase through 10/01/18	<u>\$1,534.23</u>	\$ 7,309.73
Payment of 2017 taxes	\$1,037.91	
Interest on 2017 taxes through 10/01/18	<u>\$ 68.93</u>	<u>\$ 1,106.84</u>
Total for taxes		\$ 8,416.57
Repairs and maintenance on property	\$7,050.00	
Interest on repairs through 10/01/18	<u>\$ 1,353.60</u>	
Total for repairs and maintenance		<u>\$ 8,403.60</u>
Total proof of claim		\$16,820.17

4. Basis for Objection. The claim for “repairs and maintenance” on the property are in fact improvements made to the property and not properly included in the claim as a property tax claim under Alabama law. In addition, the claim for repairs and maintenance are not property taxes under Section 507(a)(8)(B) of the Bankruptcy Code.

5. Accordingly, Claim 154 should be allowed as a secured property tax claim

in the amount of \$8,416.57, and the balance should be disallowed.

Relief Requested

For the reasons stated above, the Debtor requests entry of an order (1) sustaining this objection; (2) allowing Claim 154 as a secured property tax claim in the amount of \$8,416.57; and (3) any other relief the Court deems appropriate.

Certificate Of Service

I certify that this objection to claim has been served on October 10, 2018: (i) on all filing users through the CM/ECF filing system; and (ii) by first class United States mail, postage prepaid, and email to Brandford H.R. Hargrove, 270A North Columbus Avenue, Freeport, NY 11520, email bhrhargrove@gmail.com.

/s/ Frank M. Wolff

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